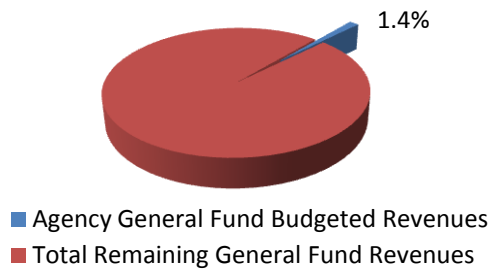
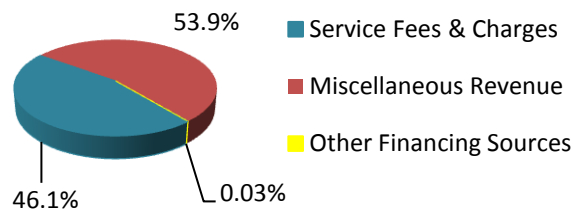


## General Fund Analysis

**Share of Total County Revenue**

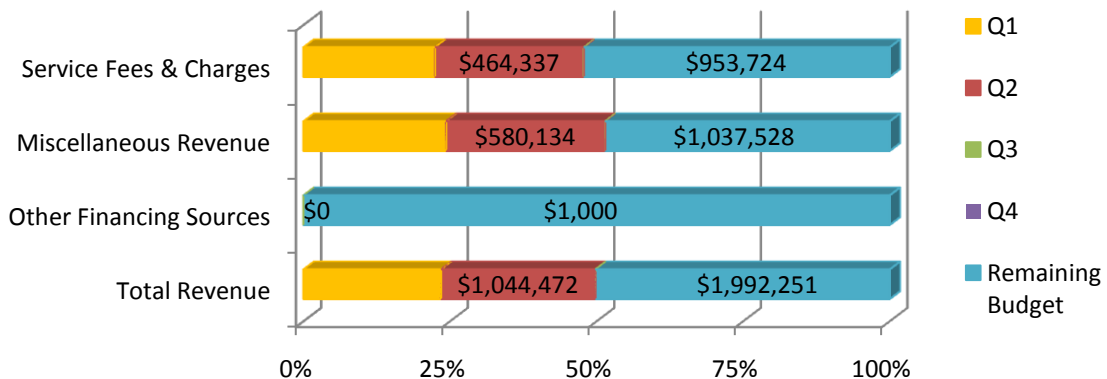


**Agency Budgeted Revenues By Source**



- The General Fund revenue for Public Facilities Management (PFM) is estimated to be **\$3,967,781** for 2011, which is **1.4%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for PFM are: charges for services to other agencies, rent collections, and inmate telephone revenues.

## General Fund - Revenue



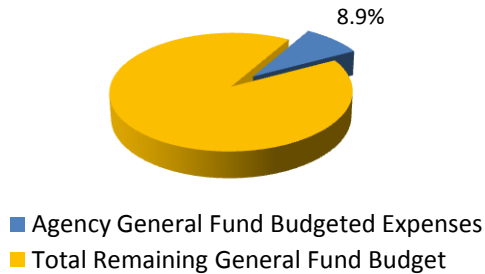
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$895,014	\$907,773	\$1,013,689	\$1,070,357	\$1,802,787	\$3,886,833
Current Year Actuals	\$931,058	\$1,044,472			\$1,975,530	\$3,967,781

\* Current year total represents revised budget.

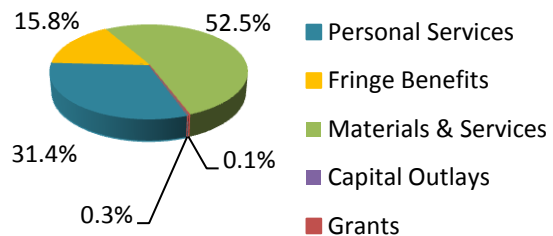
- Second quarter revenues of **\$1,044,472** represent **26.3%** of the budgeted amount for the year. YTD revenues of **\$1,975,530** represent **49.8%** of the budgeted amount for the year.
- Of the \$464,337 collected in Service Fees & Charges during the 2<sup>nd</sup> quarter, \$394,612 or 85.0% is related to maintenance charges paid by other County agencies.
- Of the \$580,134 collected in Miscellaneous Revenue during the 2<sup>nd</sup> quarter, \$524,801 or 90.5% is related to various rental payments.

## General Fund Analysis

**Share of Total County Expenses**

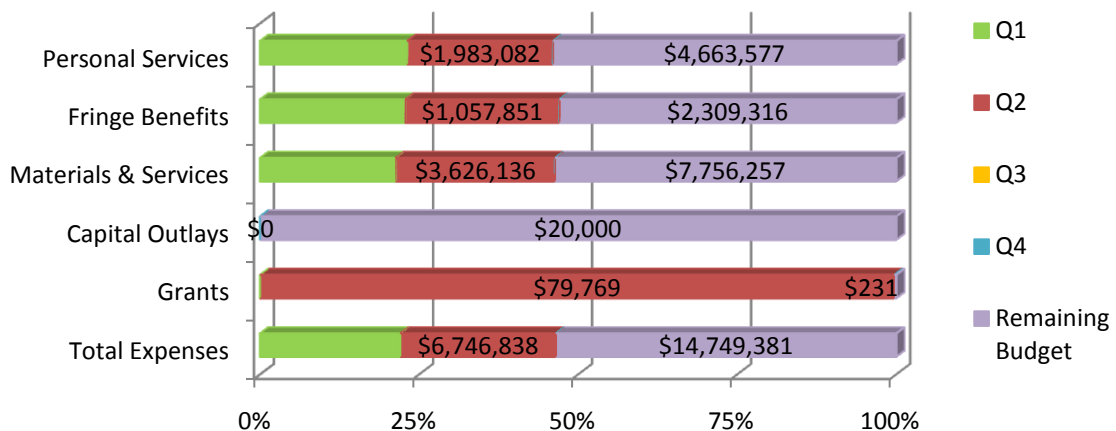


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for PFM are estimated to be **\$27,574,002** for 2011, which is **9.0%** of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$6,126,729	\$6,318,284	\$6,669,906	\$8,859,039	\$12,445,013	\$27,973,958
Current Year Actuals	\$6,077,783	\$6,746,838			\$12,824,621	\$27,574,002

\* Current year total represents revised budget.

- Second quarter expenditures of **\$6,746,838** represent **24.5%** of the budgeted amount for the year. YTD expenditures of **\$12,824,621** represent **46.5%** of the budgeted amount for the year.
- PFM expended \$3,626,136 within Materials & Services during the 2<sup>nd</sup> quarter, which represents 25.1% of the 2011 budgeted amount. Of the amount expended in the 2<sup>nd</sup> quarter, \$1,412,208 or 38.9% was for utilities (electricity, natural gas, and water/sewer), \$1,039,565 or 28.7% was for maintenance and

repair, and \$285,593 or 7.9% was for various capital maintenance projects.

- The budgeted amount within Capital Outlays is related to a one-time purchase for the upgrade of the closed circuit television (CCTV) system that is expected to occur later in the year.
- The budgeted amount within the Grants category is for the contribution to the Capital Crossroads and Discovery Special Improvement Districts. These one-time payments were made during the 2<sup>nd</sup> quarter.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,995,105	\$1,998,794	100.2%
2nd Quarter	\$1,995,105	\$1,983,082	99.4%
3rd Quarter	\$2,327,622		
4th Quarter	\$2,327,622		
<b>Total</b>	<b>\$8,645,453</b>	<b>\$3,981,876</b>	<b>46.1%</b>

- The amount of Expenditures within Personal Services during the first half of the year included \$77,816 in termination payouts. Excluding those payments, Personal Services would have been \$3,904,060 or 97.8% of the Agency Budget in the first half of the year. OMB will continue to monitor these expenses to determine if a transfer of appropriations from other budget categories or supplemental appropriations will be required as part of the Omnibus Termination and Wellness Resolution at the end of the year.

### Budget Corrective Items

#### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0096-11 authorized a transfer of appropriations in the amount of \$1,880,500 from the Commissioners Contingency to Public Facilities Management to support various capital maintenance projects. The transfer was included as part of the resolution approving the 2011-2015 Five-Year Capital Improvement Plan.

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

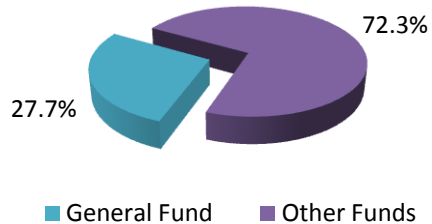
- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

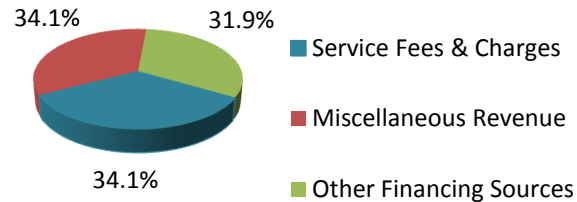
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

## Non-General Fund Analysis

**Agency Budgeted Revenues**

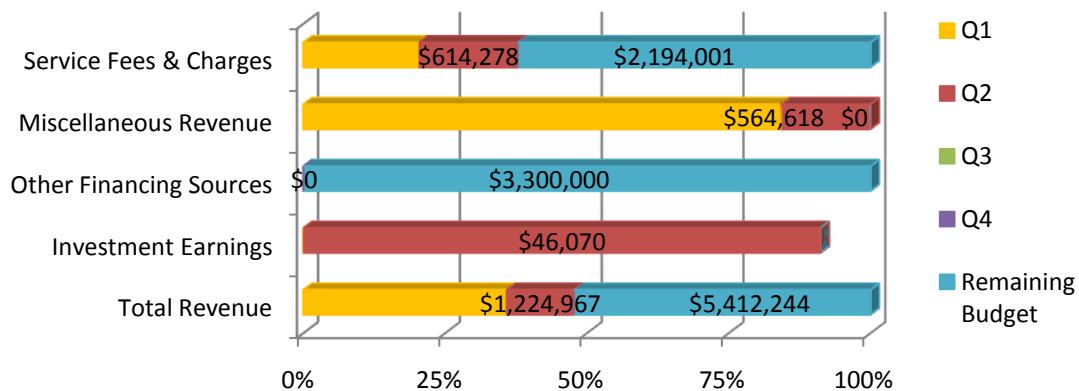


**Agency Budgeted Revenues By Source**



- The non-general fund revenue for PFM is estimated to be **\$10,350,648** for 2011, which is **72.3%** of the total budgeted revenue (**\$14,318,429**) for PFM.
- The main sources of non-general fund revenue for PFM are: bond proceeds, parking fees, contributions and donations for the construction of Huntington Park, and investment earnings on the bond proceeds.

## Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$3,949,574	\$20,736,403	\$1,304,711	\$8,684,263	\$24,685,977	\$34,674,951
Current Year Actuals	\$3,713,437	\$1,224,967			\$4,938,404	\$10,350,648

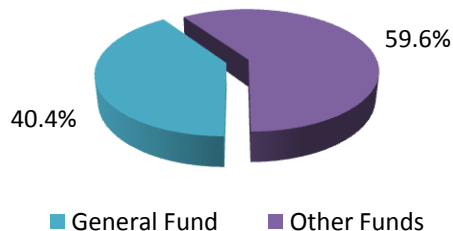
\* Current year total represents revised budget.

- Second quarter revenues of **\$1,224,967** represent **11.8%** of the budgeted amount for the year. YTD revenues of **\$4,938,404** represent **47.7%** of the budgeted amount for the year.
- Of the \$564,618 collected in Miscellaneous Revenue during the 2<sup>nd</sup> quarter, \$553,299 or 98.0% is related to the reimbursement from the City of Columbus for relocation of the City's electric lines for the New Courthouse that were deposited into the New Building Fund (Fund 4049).

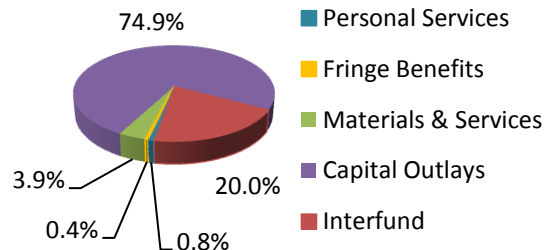
- The amount budgeted within Other Finance Sources represents the estimated proceeds from the sale of Cooper Stadium.
- The amount within Investment Earnings is related to the investment earnings earned by the respective bond funds during the year.

## Non-General Fund Analysis

**Agency Budgeted Expenses**

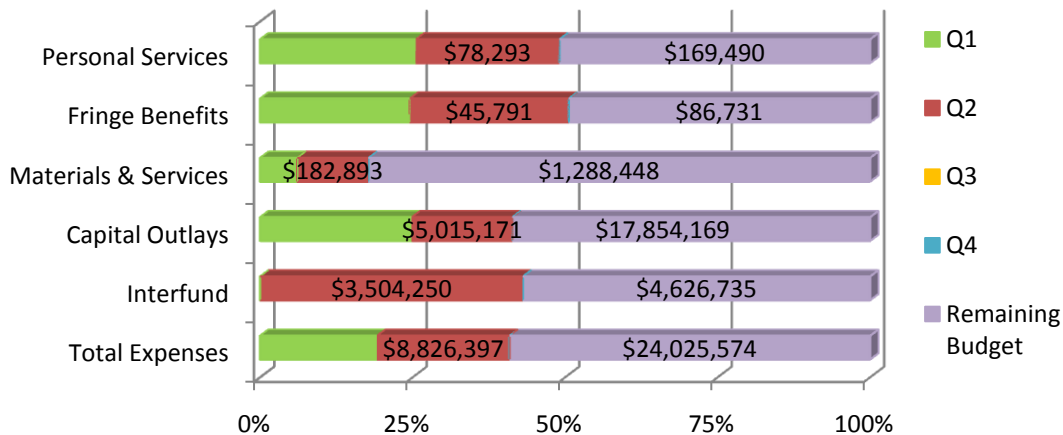


**Agency Budgeted Expenses By Type**



- The non-general fund expenditure budget for PFM is estimated to be **\$40,655,103** for 2011, which is **59.6%** of the total budgeted expenditures (**\$68,229,105**) for PFM.

## Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$14,215,040	\$12,479,895	\$11,672,348	\$19,483,151	\$26,694,935	\$57,850,434
Current Year Actuals	\$7,803,132	\$8,826,397			\$16,629,529	\$40,655,103

\* Current year total represents revised budget.

- Second quarter expenditures of **\$8,826,397** represent **21.7%** of the budgeted amount for the year. YTD expenditures of **\$16,629,529** represent **40.9%** of the budgeted amount for the year.
- PFM expended \$182,893 within Materials & Services during the 2<sup>nd</sup> quarter, which represents 11.7% of the 2011 budgeted amount. The most significant item budgeted within Materials & Services is the payment of property taxes out of the Parking Facilities Fund (total of \$678,376), which will not be made until the 4<sup>th</sup> quarter.

- Of the \$5,015,171 expended within Capital Outlays during the 2<sup>nd</sup> quarter, \$2,569,284 or 51.2% was associated with the New Courthouse and Group A projects, \$2,270,076 or 45.3% was associated with the construction of the New Animal Shelter, and \$175,808 or 3.5% was associated with the Hall of Justice Improvements.
- Of the \$3,504,250 expended within the Interfund category during the 2<sup>nd</sup> quarter, \$3,000,000 or 85.6% was associated with the repayment of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050), and \$504,250 or 14.4% was associated with the Debt Service Payments out of the Parking Facilities Fund (Fund 1002) for the JDC Garage.
- Of the \$8,130,985 budgeted within the Interfund category, \$6,824,486 or 83.9% is associated with the repayment of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050), \$1,006,500 or 12.4% is associated with the Debt Service Payments out of the Parking Facilities Fund (Fund 1002) for the JDC Garage that are made in the 2<sup>nd</sup> and 4<sup>th</sup> quarters, and \$300,000 or 3.7% in the New Building Fund (Fund 4049) that will be transferred in the 4<sup>th</sup> quarter to the Bond Retirement Fund to pay down the associated debt service for the New Courthouse.



## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$76,823	\$85,115	110.8%
2nd Quarter	\$76,823	\$78,293	101.9%
3rd Quarter	\$89,626		
4th Quarter	\$89,626		
<b>Total</b>	<b>\$332,898</b>	<b>\$163,408</b>	<b>49.1%</b>

- The only Non-General Fund expenditures for Personal Services occur in the Parking Facilities Fund (Fund 1002). In 2011, only 11.20 out of 264.63 FTEs within PFM were budgeted out of the Parking Facilities Fund.
- The amount of Expenditures within Personal Services during the 1<sup>st</sup> quarter included termination payouts of \$7,573 that occurred in January due to retirements. Excluding that payment, Personal Services would have been \$77,542, or 100.9% of the Agency Budget in the 1<sup>st</sup> quarter.
- The remaining overage of \$719 in the 1<sup>st</sup> quarter and the overage of \$1,470 in the 2<sup>nd</sup> quarter are due to overtime utilization. OMB will continue to monitor these expenses to determine if a transfer of appropriations from other budget categories or non-general fund supplemental appropriations will be required as part of the Omnibus Termination and Wellness Resolution at the end of the year.

### Budget Corrective Items

#### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0055-11 authorized decreases of appropriations in the amount of \$87,375 in the New Building Fund (Fund 4049) and \$49,959 in the New Animal Shelter Fund (Fund 4054) to align the 2011 appropriations with the amended certificate of estimated resources.
- Resolution No. 0096-11 authorized supplemental appropriations in the amount of \$100,000 in the Permanent Improvement Fund (Fund 4041), \$13,254 in the Stadium Construction Fund (Fund 4050), and \$144,328 in the ECM Capital Fund (Fund 4056) to support various capital maintenance projects. The supplemental appropriations were included as part of the resolution approving the 2011-2015 Five-Year Capital Improvement Plan.
- Resolution No. 0237-11 approved a partial repayment in the amount of \$3,000,000 of the interfund loan from the General Fund to the Stadium Construction Fund (Fund 4050).

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

## **Additional Budget Analysis and Budget Recommendations**

- Based upon the remaining cash balance in the Energy Conservation Measures Capital Fund (Fund 4056), there will be \$79,363 available to be transferred to the Bond Retirement Fund (Fund 3031) for the County's December 1 debt service payment. This transfer will reduce the expenditures that will be required from the General Fund.